hundred fifty dollars for necessary expenses incurred in attending conventions and gatherings.

SECTION 4. This act shall take effect upon passage and publication.

Approved July 23, 1919.

No. 621, S.]

[Published July 26, 1919.

CHAPTER 637.

AN ACT levying the state taxes for the years 1919 and 1920 as required by section 5, article VIII of the Constitution.

The people of the state of Wisconsin, represented in Senate and Assembly, do enact as follows:

Section 1. To provide for the estimated expenses of the state of Wisconsin for the present fiscal year in excess of the income otherwise applicable thereto a state tax of one hundred dollars is hereby levied upon the taxable property of the state for the year 1919, in addition to all other taxes and charges authorized by existing laws for such year, such levying not to be increased or diminished by any executive or administrative officer, and the same shall be apportioned by the secretary of state to the several counties, and be apportioned according to law by the several county clerks of such counties to the taxing districts therein and be collected and accounted for according to law.

SECTION 2. To provide for the estimated expenses of the state of Wisconsin for the succeeding fiscal year, in excess of the income otherwise applicable thereto, a state tax of one hundred dollars is hereby levied upon the taxable property of the state for the year 1920 in addition to all other taxes and charges authorized by existing laws for such year, such levy not to be increased or diminished by any executive or administrative officer, and the same shall be apportioned by the secretary of state to the several counties, and be apportioned according to law by the several county clerks of such counties to the taxing districts therein and be collected and accounted for according to law.

SECTION 3. This act shall take effect upon passage and publication.

Approved July 23, 1919.